



REPLY TO
ATTENTION OF

DEPARTMENT OF THE ARMY
HEADQUARTERS, US ARMY GARRISON
2837 BOYD AVENUE
FORT HUACHUCA ARIZONA 85613-7001

03 MAY 2005

ATZS-CDR (11-2)

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: POLICY 029 – Management Control Process (MCP)

1. Reference AR 11-2, Management Control, 1 August 1994.
2. The US Army Garrison Fort Huachuca policy is to fully comply with the Management Control Process requirements as described in AR 11-2. Under this process, all commanders and managers have an inherent responsibility to establish and maintain effective management controls, assess areas of risk, identify and correct weaknesses in those controls and keep their superiors informed. The MCP is an integral component of management that provides reasonable assurance our organization is operating effectively and efficiently; producing reliable financial reports and complying with applicable laws and regulations. In short, the MCP is a management tool to ensure that what should occur in daily operations does occur, on a continuing basis.
3. The Management Control Administrator (MCA) in the Resource Management Office is appointed with responsibility to manage the Garrison Management Control Process. The duties include, but are not limited to providing Management Control training to the designated Assessable Unit Managers (AUM) and their administrators, assisting the AUM and their administrators in developing and implementing their Management Control Process, distributing guidance, updating the Garrison five year Management Control Plan, collecting and maintaining required documentation to include AUM support forms, reviewing AUM efforts in data collection and material weakness documentation, and preparation of the Annual Assurance Statement (AAS) for my signature.
4. The senior functional manager of each Garrison activity is designated as an AUM IAW AR 11-2, paragraph 2-1.e. AUMs will give high priority to the prompt correction of material weaknesses and to the effective implementation of management controls within their organizations. AUMs may designate MCAs to manage the day to day requirements of the MCP within their activities.
5. AUMs and their MCAs will:
 - a. Complete a one-time web-based training program on Management Controls and annual refresher training thereafter.

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b. Ensure that an explicit statement of responsibility for Management Controls is included in their annual evaluation support form and those of any designated MCAs. A copy of the AUM support form will be forwarded to the Garrison MCA.

c. Update the portion of the MCP five year plan pertaining to their organization.

d. Evaluate their organization annually IAW the reviews scheduled on the five year plan, by completing appropriate checklists and certifying the results using DA Form 11-2-R.

e. Identify, document, and update any Material Weaknesses identified in their organization through the review process, or through direct observation.

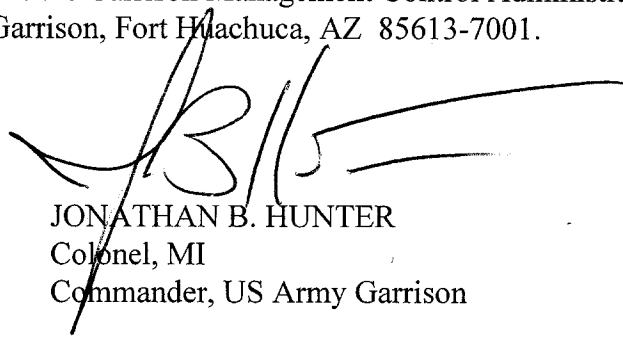
f. Prepare an Annual Assurance Feeder Statement, for their organization IAW current guidance, when tasked.

g. Maintain files documenting their organization's participation in the Management Control Process.

h. Review the draft AAS prior to the Garrison MCA decision brief. The AUMs and their MCAs will also attend the decision briefing prior to my signing the AAS.

6. The foundation of the Garrison AAS rests in commanders and managers accurately assessing management controls and a full disclosure of material weaknesses, when identified. The continued success of Garrison missions relies heavily on commanders and managers actively supporting the Management Control Process.

7. Proponent for this policy memorandum is the Garrison Management Control Administrator, Resource Management Office, US Army Garrison, Fort Huachuca, AZ 85613-7001.



JONATHAN B. HUNTER
Colonel, MI
Commander, US Army Garrison

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